

***What Every Member of the
Trade Community Should Know About:***

Raw Cotton: Tariff Classification and Import Quotas



A Basic Level
Informed Compliance Publication of the
U.S. Customs Service

Revised August 2000

NOTICE:

This publication is intended to provide guidance and information to the trade community. It reflects the Customs Service's position on or interpretation of the applicable laws or regulations as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

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PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or “Mod” Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are “***informed compliance***” and “***shared responsibility***,” which are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's rights and responsibilities under the Customs and related laws. In addition, both the trade and Customs share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act as amended (19 U.S.C. §1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. The Customs Service is then responsible for fixing the final classification and value of the merchandise. An importer of record's failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

The Office of Regulations and Rulings has been given a major role in meeting Customs informed compliance responsibilities. In order to provide information to the public, Customs has issued a series of informed compliance publications, and videos, on new or revised Customs requirements, regulations or procedures, and a variety of classification and valuation issues.

The National Commodity Specialist Division of the Office of Regulations and Rulings has prepared this publication on ***Raw Cotton: Tariff Classification and Import Quotas*** as part of a series of informed compliance publications regarding the classification and origin of imported merchandise. We sincerely hope that this material, together with seminars and increased access to Customs rulings, will help the trade community to improve, as smoothly as possible, voluntary compliance with Customs laws.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant. Reliance solely on the information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs Service, 1300 Pennsylvania Avenue, NW, Washington, D.C. 20229.

Stuart P. Seidel,
Assistant Commissioner
Office of Regulations and Rulings

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TABLE OF CONTENTS

INTRODUCTION	1
GENERAL OVERVIEW	2
QUESTIONNAIRE: HOW TO ENTER RAW COTTON (NOT CARDED OR COMBED, NOT WASTE)	3
ADDITIONAL INFORMATION	6
The Internet	6
Customs Regulations	7
Customs Bulletin	7
Importing Into the United States	7
Video Tapes	8
Informed Compliance Publications	9
Value Publications	10
“Your Comments are Important”	11

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INTRODUCTION

When goods are imported into the Customs Territory of the United States (the fifty states, the District of Columbia and Puerto Rico), they are subject to certain formalities involving the U.S. Customs Service. In almost all cases, the goods are required to be “entered,” that is, declared to the Customs Service, and are subject to detention and examination by Customs officers to insure compliance with all laws and regulations enforced or administered by the United States Customs Service. As part of the entry process, goods must be “classified” (determined where in the U.S. tariff system they fall) and their value must be determined. Pursuant to the Customs Modernization Act, it is now the responsibility of the importer of record to use “reasonable care” to “enter,” “classify” and “value” the goods and provide any other information necessary to enable the Customs Service to properly assess duties, collect accurate statistics, and determine whether all other applicable legal requirements are met.

Classifying goods is important not only for duty purposes, but also to determine whether the goods are subject to quotas, restraints, anti-dumping or countervailing duties, embargoes or other restrictions. The act of classifying goods is complex and requires an importer to be familiar with the *Harmonized Tariff Schedule of the United States* (HTSUS), its 99 chapters, rules of interpretation, and notes. A detailed discussion of the HTSUS may be found in a companion publication entitled, *What Every Member of the Trade Community Should Know about Tariff Classification*. Customs valuation requirements are separately discussed in a companion publication entitled, *What Every Member of the Trade Community Should Know about Customs Value*. Both of these publications are available from the Customs World Wide Web pages on the Internet (see the Additional Information section for information on accessing these sources and obtaining additional Customs Service publications).

Classification of merchandise under the Harmonized Tariff Schedule of the United States is in accordance with the General Rules of Interpretation (GRI's). GRI 1 provides that classification shall be determined according to the terms of the headings and any relative section or chapter notes.

Because of the complexity of tariff classifications for raw cotton, further complicated by the several different types of tariff rate quotas that might or might not apply in any given instance, we have developed the following to help importers sort out the various quotas and classifications:

- a **general overview** of the quotas, and
- a tabular **questionnaire** to assist in determining which quotas and tariff classifications apply to any particular situation.

GENERAL OVERVIEW

THE FOLLOWING GENERAL INFORMATION IS BASED ON THE HARMONIZED TARIFF SCHEDULE OF THE UNITED STATES ANNOTATED (HTSUSA). SEE ATTACHED QUESTIONNAIRE AND THE HTSUSA FOR DETAILS.

- Under **NAFTA**, Mexico is granted gradually increasing quota amounts until the year 2003, when quota restrictions will end.
- Under the **Uruguay Round Agreements Act**, Section 22 absolute quotas were replaced by tariff-rate quotas (TRQs) on January 1, 1995. TRQs are a two-tier tariff system under which a specified "in-quota" quantity of an article enters at lower in-quota tariff rates, and "over-quota" quantities enter at substantially higher over-quota rates. The in-quota quantity excludes imports from Mexico and from countries which are not members of the World Trade Organization (WTO), or which are not specifically listed in the quota. The in-quota TRQ quantities for cotton are listed under Additional U.S. Notes 5, 6, 7, and 8 of HTSUSA chapter 52.
- Under the **Special Cotton Import Quota**, a special quota on UPLAND cotton is triggered when the price conditions set forth in section 103B(a)(5)(F) of the Agricultural Act of 1949, as amended, are met, and the United States Department of Agriculture (USDA) issues an announcement which specifies a quantity that may be entered under HTSUSA 9903.5201 - 9903.5226 during a 180-day period following the effective date of such determination and announcement. Announcements may be made on a weekly basis. Imports must be accompanied by: (1) an original certificate from a foreign government agency official of the country of origin attesting that the cotton is of a variety of *Gossypium Hirsutum* (also known as Upland Cotton); (2) an importer certification that the cotton was purchased not later than 90 days after the quota was established; and (3) be entered under the terms and conditions in US Note 6(a) of Subchapter III of Chapter 99 of the HTSUSA. See last paragraph, below, on General Note 15 of the HTSUSA.
- Under the **Special Limited Global Import Quota**, a special quota on UPLAND cotton is triggered when the price conditions set forth in section 103B(n) of the Agricultural Act of 1949, as amended, are met, and USDA issues an announcement which specifies that quantity that may be entered under HTSUSA 9903.5200 during a 90-day period following the effective date of such determination and announcement. Imports must be accompanied by: (1) an original certificate from a foreign government agency official of the country of origin attesting that the cotton is of a variety of *Gossypium Hirsutum* (also known as Upland Cotton); (2) an importer certification that the cotton was purchased not later than 90 days after the quota was established; and (3) be entered under the terms and conditions in US Note 6(b) of Subchapter III of Chapter 99 of the HTSUSA. See last paragraph, below, on General Note 15 of the HTSUSA.

- **General Note 15 of the HTSUSA** states that whenever any agricultural product of chapters 2 through 52, inclusive, is (1) subject to a TRQ, and (2) subject to provisions of subchapter IV of Chapter 99 HTSUSA, entries of such products shall not be counted against the quantities specified as the in-quota quantity. General Note 15(e) specifically lists as an exclusion "cotton entered under the provisions of US Note 6 to Subchapter III of Chapter 99 and subheadings 9903.5200 through 9903.5226 inclusive." Such imports count against the special quota quantity of HTSUSA 9903.5200 through 9903.5226 which are in the USDA announcement(s). Imports are dutiable at the tariff rates under 5201.0012, 5201.0022 or 5201.0055 depending on staple length.

QUESTIONNAIRE: HOW TO ENTER RAW COTTON (NOT CARDED OR COMBED, NOT WASTE)

(This questionnaire is based on the HTSUSA as of July 2000. Always refer to the current version of the HTSUSA to ensure the accuracy of the information.)

QUESTIONS	IF ANSWER IS YES	IF ANSWER IS NO
1. Is the cotton harsh or rough cotton with a staple length under 3/4 inch?	Enter under 5201.0005 (Duty free)	Go to question 2
2. Is the cotton upland cotton and is a Limited Global Upland Cotton Quota in effect?	Go to question 2(a)	Go to question 3
(a) Is it claimed by importer, certified, and within the 90 day time limit detailed in chapter 99 subchapter III?	Go to question 2(b)	Go to question 3
(b) Is quota open?	Enter under 9903.5200 paired with 5201.0012 or 5201.0022 or 5201.0055 ("in-quota" duty rate)	Go to question 3

<p>3. Is the cotton upland cotton and is a Special "Weekly" Upland Cotton Quota in effect?</p> <p>(a) Is it claimed by importer, certified, and within the 90 day & 180 day time limits detailed in chapter 99 subchapter III?</p> <p>(b) Is quota identified by the announcement number (and chosen by the importer) open?</p> <p>(c) Is another "weekly" quota under a different announcement number still open and does importer wish to enter under it?</p>	<p>Go to question 3(a)</p> <p>Go to question 3(b)</p> <p>Enter under 9903.5201-9903.5226 paired with 5201.0012 or 5201.0022 or 5201.0055 ("in-quota" duty rate).</p> <p>Re-apply for entry under another "weekly" quota that is still open and enter under 9903.5201-9903.5226 paired with 5201.0012 or 5201.0022 or 5201.0055 ("in-quota" duty rate).</p>	<p>Go to question 4</p> <p>Go to question 4</p> <p>Go to question 3(c)</p> <p>Go to question 4</p>
<p>4. Is the cotton of Mexican origin?</p> <p>(a) Is it harsh or rough and as detailed in chapter 99 subchapter VI US note 24?</p> <p>(b) Is quota listed in Chapter 99 Subchapter VI US Note 25 still open?</p>	<p>Go to question 4(a)</p> <p>Enter under 9906.5201 paired with 5201.0038 (duty free)</p> <p>Enter under 9906.5205 paired with 5201.0018 or 5201.0028 or 5201.0038 or 5201.0080 (duty free)</p>	<p>Go to question 5</p> <p>Go to question 4(b)</p> <p>Enter under 9906.5206 or 9906.5207 (depending on value) paired with 5201.0018 or 5201.0028 or 5201.0038 or 5201.0080 ("over-quota" duty rate)</p>

QUESTIONS	IF ANSWER IS YES	IF ANSWER IS NO
<p>5. Is the cotton of staple length under 1-1/8 inch, as detailed in Chapter 52 US Note 5?</p> <p>(a) Is it from a country listed in this note which has a share of the quota quantity and is that country's allocation still open?</p> <p>(b) Is it from a listed country which has a share of the quota quantity and is the aggregate quota quantity excess quota (the total quota amount minus all the country allocations) still open?</p> <p>(c) Is it from a country not listed in this note and is it a WTO country and is the total quota quantity still open?</p>	<p>Go to question 5(a)</p> <p>Enter under 5201.0014 (duty free)</p> <p>Enter under 5201.0014 (duty free)</p> <p>Enter under 5201.0014 (duty free)</p>	<p>Go to question 6</p> <p>Go to question 5(c)</p> <p>Go to question 5(c)</p> <p>Enter under 9904.5201-9904.5209 depending on value, paired with 5201.0018 ("over-quota" duty rate plus additional duty)</p>
<p>6. Is the cotton harsh or rough, as detailed in Chapter 52 US Note 6?</p> <p>(a) Is it from a WTO country and is quota still open?</p>	<p>Go to question 6(a)</p> <p>Enter under 5201.0024 ("in-quota" duty rate)</p>	<p>Go to question 7</p> <p>Enter under 9904.5210-9904.5216 depending on value, paired with 5201.0028 ("over-quota" duty rate plus additional duty)</p>

7. Is the cotton of staple length 1-1/8 inch or more but less than 1-3/8 inch, as detailed in Chapter 52 US Note 7? (a) Is it from a WTO country and is quota still open?	Go to question 7(a) Enter under 5201.0034 ("in-quota" duty rate)	Go to question 8 Enter under 9904.5217-9904.5223 depending on value, paired with 5201.0038 ("over-quota" duty rate plus additional duty)
8. If you have arrived at this question, the cotton is of staple length 1-3/8 inch or more, as detailed in Chapter 52 US Note 8. (a) Is it from a WTO country and is quota still open?	Enter under 5201.0060 ("in-quota" duty rate)	Enter under 9904.5224-9904.5234 depending on value, paired with 5201.0080 ("over-quota" duty rate plus additional duty)

ADDITIONAL INFORMATION

The Internet

The U. S. Customs Service's home page on the Internet's World Wide Web, provides the trade community with current, relevant information regarding Customs operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, Customs publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your person computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site links to the Customs Electronic Bulletin Board (CEBB), an older electronic system on which Customs notices and drafts were posted. Since December, 1999 the CEBB has been only accessible through the web site. The web site also links to the home pages of many other agencies whose importing or exporting regulations Customs helps to enforce. Customs web site also contains a wealth of information of interest to a broader public than the trade community -- to international travelers, for example.

The Customs Service's web address is <http://www.customs.gov>.

Customs Regulations

The current edition of *Customs Regulations of the United States* is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone 202-512-1800. A bound, 2000 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Customs Regulations from April 1999 through March 2000, is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register*, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin*, described below.

Customs Bulletin

The *Customs Bulletin and Decisions* ("*Customs Bulletin*") is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as Customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the Customs Bulletin. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

Importing Into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The 1998 edition of *Importing Into the United States* contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and the Customs Service by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The 1998 edition contains a new section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between Customs and the import community, wherein Customs communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that Customs is provided accurate and timely data pertaining to his or her importations.

Single copies may be obtained from local Customs offices or from the Office of Public Affairs, U.S. Customs Service, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the Customs web site. *Importing Into the United States* is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the

Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054.

Video Tapes

The Customs Service has prepared a series of video tapes in VHS format for the trade community and other members of the public. As of the date of this publication, four tapes are available and are described below.

If you would like more information on any of the tapes described below, or if you would like to order them, please send a written request to: U.S. Customs Service, Office of Regulations and Rulings, Suite 3.4A, 1300 Pennsylvania Avenue, NW, Washington, DC 20229, Attn: Operational Oversight Division. Orders must be accompanied by a *check or money order drawn on a U.S. financial institution* and made payable to U.S. Customs Service. Prices include postage.

- *Rules of Origin for Textiles and Apparel Products* is a two-hour tape aimed at increasing understanding of the new rules, which became effective July 1, 1996. Copies of this tape are available from many trade organizations, customs brokers, consultants and law firms, or it can be ordered from the U.S. Customs Service for \$20.00. **Please note that the tape does not discuss any changes made by the Trade and Development Act of 2000 (Pub. L. 106-200, May 18, 2000)**
- *Customs Compliance: Why You Should Care* is a 30-minute tape divided into two parts. Part I, almost 18 minutes in length, is designed to provide senior executives and others in the importing or exporting business with an overview of the significant features of the Customs Modernization Act and the reasons to adopt new strategies in order to minimize legal exposure under the Act.

Part II is intended primarily for import/export compliance officers, legal departments and company officers. About 12 minutes long, Part II explains why Customs and the trade can benefit from sharing responsibilities under Customs laws. It also provides viewers with legal detail on record keeping, potential penalties for noncompliance, and on the Customs prior-disclosure program. The cost is \$15.00.
- *Account Management: Team Building for World Trade*, a 13-½-minute tape on account management, discusses what account management is and why there is a need for it. Account Management is a new approach to working with the trade in which a company is treated as an account, rather than being dealt with on a transaction by transaction basis. The tape includes discussions with Customs account managers and representatives of importers ("accounts") relating to the benefits of account management from the perspectives of the both the Customs Service and the trade community. The cost is \$15.00.

- *General-Order Warehousing: Rules for Handling Unclaimed Merchandise*, 90 minutes long, was prepared jointly by the Customs Service and the trade community on the subject of general-order merchandise (unclaimed goods). The tape includes question and answer discussions that define procedures required to implement the new general-order laws and regulations and why there is a need to have effective procedures for handling unclaimed goods. The cost is \$15.00.

Informed Compliance Publications

The U. S. Customs Service has prepared a number of Informed Compliance publications in the “*What Every Member of the Trade Community Should Know About...*” series. As of the date of this publication, the subjects listed below were available.

- ⁴ 1. Customs Value (15/96, Revised 12/99)
- 2. Raw Cotton: Tariff Classification and Import Quotas (15/96, Revised 8/2000)
- 3. NAFTA for Textiles & Textile Articles (15/96, Revised 8/2000)
- ⁵ 4. Buying & Selling Commissions (16/96, Revised 1/2000)
- ¹ 5. Fibers & Yarn (8/96)
- ³ 6. Textile & Apparel Rules of Origin (110/96, Revised 11/98)
- ¹ 7. Mushrooms (10/96)
- ¹ 8. Marble (11/96)
- ¹ 9. Peanuts (11/96)
- ⁵ 10. Bona Fide Sales & Sales for Exportation (111/96, Revised 1/2000)
- ² 11. Caviar (2/97)
- ² 12. Granite (2/97)
- ⁵ 13. Distinguishing Bolts from Screws (25/97, Revised 6/2000)
- ² 14. Internal Combustion Piston Engines (5/97)
- ² 15. Vehicles, Parts and Accessories (5/97)
- ² 16. Articles of Wax, Artificial Stone and Jewelry (8/97)
- ² 17. Tariff Classification (11/97)
- ² 18. Classification of Festive Articles (11/97)
- ³ 19. Ribbons & Trimmings (1/98)
- ³ 20. Agriculture Actual Use (1/98)
- ³ 21. Reasonable Care (1/98)
- ³ 22. Footwear (1/98)
- ³ 23. Drawback (3/98)
- ³ 24. Lamps, Lighting and Candle Holders (3/98)
- ³ 25. NAFTA Eligibility and Building Stone (3/98, Revised 12/98)
- ³ 26. Rules of Origin (5/98)
- ³ 27. Records and Recordkeeping Requirements (6/98)
- ³ 28. ABC's of Prior Disclosure (6/98)
- ³ 29. Gloves, Mittens and Mitts (6/98)
- ³ 30. Waste & Scrap under Chapter 81 (6/98)

- ³ 31. Tableware, Kitchenware, Other Household Articles and Toilet Articles of Plastics (11/98)
- ³ 32. Textile & Apparel Rules of Origin Index of Rulings (11/98)
- ⁴ 33. Knit to Shape Apparel Products (1/99)
- ⁴ 34. Hats and Other Headgear (under HTSUS 6505) (3/99)
- ⁴ 35. Customs Enforcement of Intellectual Property Rights (6/99)
- ⁴ 36. Classification of Children's Apparel (6/99)
- ⁵ 37. Accreditation of Laboratories and Gaugers (⁴9/99, Revised 3/2000)
- ⁴ 38. Classification of Sets (9/99)
- ⁴ 39. Marking Requirements for Wearing Apparel (9/99)
- ⁴ 40. Fiber Trade Names & Generic Terms (11/99)
- ⁴ 41. NAFTA Country of Origin Rules for Monumental & Building Stone (12/99)
- ⁵ 42. Diodes, Transistors & Similar Semiconductor Devices (1/2000)
- ⁵ 43. Soldering and Welding Machines and Apparatus (1/2000)
- ⁵ 44. Cane and Beet Sugar (Quota, Classification & Entry) (1/00, Revised 3/2000)
- ⁵ 45. Turbojets, Turbopropellers and Other Gas Turbines, (HTSUS 8411) and Parts Thereof (1/2000)
- ⁵ 46. Writing Instruments of Heading 9609 HTSUS (1/2000)
- ⁵ 47. New Decisions on Candle Holders v. Decorative Glass Articles (2/2000)
- ⁵ 48. Customs Brokers (3/2000)
- ⁵ 49. Proper Deductions for Freight and Other Costs from Customs Value (3/2000)
- ⁵ 50. Table and Kitchen Glassware (3/2000)
- ⁵ 51. Coated Nonalloy Flat-Rolled Steel (3/2000)
- ⁵ 52. Customs Administrative Enforcement Process: Fines, Penalties, Forfeitures and Liquidated Damages (4/2000)
- ⁵ 53. Wadding, Gauze, Bandages & Similar Articles (HTSUS 3005) (4/2000)
- ⁵ 54. Tractors (HTSUS 8701) vs. Heavy Industrial Machinery (HTSUS 8429 & 8430) (4/2000)
- ⁵ 55. Classification and Marking of Watches and Clocks (5/2000)
- 56. Colored Bubble Glass (and Other Special Types of Glassware) (8/2000)

■ indicates publications which are, or will be, available for downloading from the Customs Electronic Bulletin Board or through Customs web site on the Internet:
<http://www.customs.gov>

¹ denotes reprinted in *30/31 Customs Bulletin No.50/1*, January 2, 1997;

² denotes reprinted in *32 Customs Bulletin No.2/3*, January 21, 1998;

³ denotes reprinted in *32 Customs Bulletin No. 51*, December 23, 1998.

⁴ denotes reprinted in *33 Customs Bulletin No. 51*, December 22, 1999

⁵ denotes reprinted in *34 Customs Bulletin No. 25*, June 21, 2000

Check the Customs Internet web site for more recent publications.

Value Publications

Customs Valuation under the Trade Agreements Act of 1979 is a 96-page book containing a detailed narrative description of the customs valuation system, the customs

valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 CFR §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system. A copy may be obtained from the U.S. Customs Service, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, Washington, DC 20229.

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, Customs Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054. This publication is also available on the Customs Service Internet web site.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or obtain advice from an expert (such as a licensed customs broker, attorney or consultant) who specializes in Customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may be also be obtained from Customs ports of entry. Please consult your telephone directory for a Customs office near you. The listing will be found under U.S. Government, Treasury Department.

“Your Comments are Important”

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about federal agency enforcement activities and rate each agency’s responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs, call 1-888-REG-FAIR (1-888-734-3247).

REPORT SMUGGLING 1-800-BE-ALERT



Visit our Internet web site: <http://www.customs.gov>